

# AUTHOR INDEX TO VOLUME 69

<i>Author</i>	<i>Title</i>	<i>Page</i>
BAGINSKI, STEPHEN (and HASSELL and WAYMIRE)	Some Evidence on the News Content of Preliminary Earnings Estimates .....	265
BAIMAN, STANLEY (and RAJAN)	On the Design of Unconditional Monitoring Systems in Agencies .....	217
BANDYOPADHYAY, SATIP.	Market Reaction to Earnings Announcements of SE and FC Firms in the Oil and Gas Industry .....	657
BANKER, RAJIV D. (and HUGHES)	Product Costing and Pricing .....	479
BARTH, MARY E.	Fair Value Accounting: Evidence from Investment Securities and the Market Valuation of Banks .....	1
BONNER, SARAH E. (and WALKER)	The Effects of Instruction and Experience on the Acquisition of Auditing Knowledge .....	157
CHRISTIE, ANDREW A. (and ZIMMERMAN)	Efficient and Opportunistic Choices of Accounting Procedures: Corporate Control Contests .....	539
CONSIDINE, JUDITH M. (and MENSAH and OAKES)	Statutory Insolvency Regulations and Earnings Management in the Prepaid Health-Care Industry .....	70
COPLEY, PAUL A. (and DOUCET and GAVER)	A Simultaneous Equations Analysis of Quality Control Review Outcomes and Engagement Fees for Audits of Recipients of Federal Financial Assistance .....	244
COURTENAY, STEPHEN M. (and KELLER)	Errors in Databases Revisited: An Examination of the CRSP Shares-Outstanding Data .....	285
DATAR, SRIKANT M. (and GUPTA)	Aggregation, Specification and Measurement Errors in Product Costing .....	567
DECHOW, PATRICIA M. (and HUSON and SLOAN)	The Effect of Restructuring Charges on Executives' Cash Compensation .....	138
DHALIWAL, DAN S. (and REYNOLDS)	The Effect of the Default Risk of Debt on the Earnings Response Coefficient .....	412
DOUCET, MARY S. (and COPLEY and GAVER)	A Simultaneous Equations Analysis of Quality Control Review Outcomes and Engagement Fees for Audits of Recipients of Federal Financial Assistance .....	244
DUSENBURY, RICHARD B. (and REIMERS and WHEELER)	The Effect of Containment Information and Error Frequency on Projection of Sample Errors to Audit Populations ....	257
ELDENBURG, LESLIE	The Use of Information in Total Cost Management .....	96
ELDER, RANDAL J. (and WARD and KATTELUS)	Further Evidence on the Determinants of Municipal Audit Fees .....	399
FELTHAM, GERALD A. (and XIE)	Performance Measure Congruity and Diversity in the Multi-Task Principal/Agent Relations .....	429
FRANKEL, MICAH (and TREZEVANT)	The Year-End LIFO Inventory Purchasing Decision: An Empirical Test .....	382

# AUTHOR INDEX TO VOLUME 69

<i>Author</i>	<i>Title</i>	<i>Page</i>
BAGINSKI, STEPHEN (and HASSELL and WAYMIRE)	Some Evidence on the News Content of Preliminary Earnings Estimates .....	265
BAIMAN, STANLEY (and RAJAN)	On the Design of Unconditional Monitoring Systems in Agencies .....	217
BANDYOPADHYAY, SATIP.	Market Reaction to Earnings Announcements of SE and FC Firms in the Oil and Gas Industry .....	657
BANKER, RAJIV D. (and HUGHES)	Product Costing and Pricing .....	479
BARTH, MARY E.	Fair Value Accounting: Evidence from Investment Securities and the Market Valuation of Banks .....	1
BONNER, SARAH E. (and WALKER)	The Effects of Instruction and Experience on the Acquisition of Auditing Knowledge .....	157
CHRISTIE, ANDREW A. (and ZIMMERMAN)	Efficient and Opportunistic Choices of Accounting Procedures: Corporate Control Contests .....	539
CONSIDINE, JUDITH M. (and MENSAH and OAKES)	Statutory Insolvency Regulations and Earnings Management in the Prepaid Health-Care Industry .....	70
COPLEY, PAUL A. (and DOUCET and GAVER)	A Simultaneous Equations Analysis of Quality Control Review Outcomes and Engagement Fees for Audits of Recipients of Federal Financial Assistance .....	244
COURTENAY, STEPHEN M. (and KELLER)	Errors in Databases Revisited: An Examination of the CRSP Shares-Outstanding Data .....	285
DATAR, SRIKANT M. (and GUPTA)	Aggregation, Specification and Measurement Errors in Product Costing .....	567
DECHOW, PATRICIA M. (and HUSON and SLOAN)	The Effect of Restructuring Charges on Executives' Cash Compensation .....	138
DHALIWAL, DAN S. (and REYNOLDS)	The Effect of the Default Risk of Debt on the Earnings Response Coefficient .....	412
DOUCET, MARY S. (and COPLEY and GAVER)	A Simultaneous Equations Analysis of Quality Control Review Outcomes and Engagement Fees for Audits of Recipients of Federal Financial Assistance .....	244
DUSENBURY, RICHARD B. (and REIMERS and WHEELER)	The Effect of Containment Information and Error Frequency on Projection of Sample Errors to Audit Populations ....	257
ELDENBURG, LESLIE	The Use of Information in Total Cost Management .....	96
ELDER, RANDAL J. (and WARD and KATTELUS)	Further Evidence on the Determinants of Municipal Audit Fees .....	399
FELTHAM, GERALD A. (and XIE)	Performance Measure Congruity and Diversity in the Multi-Task Principal/Agent Relations .....	429
FRANKEL, MICAH (and TREZEVANT)	The Year-End LIFO Inventory Purchasing Decision: An Empirical Test .....	382

<i>Author</i>	<i>Title</i>	<i>Page</i>
GAVER, KENNETH M. (and COPLEY and DOUCET)	A Simultaneous Equations Analysis of Quality Control Review Outcomes and Engagement Fees for Audits of Recipients of Federal Financial Assistance .....	244
GREENSTEIN, MARILYN MAGEE (and SAMI)	The Impact of the SEC's Segment Disclosure Requirement on Bid-Ask Spreads .....	179
GUENTHER, DAVID A.	Earnings Management in Response to Corporate Tax Rate Changes: Evidence from the 1986 Tax Reform Act .....	230
GUPTA, MAHENDRA (and DATAR)	Aggregation, Specification and Measurement Errors in Prod- uct Costing .....	567
HASSELL, JOHN (and BAGINSKI and WAYMIRE)	Some Evidence on the News Content of Preliminary Earn- ings Estimates .....	265
HUGHES, JOHN S. (and BANKER)	Product Costing and Pricing .....	479
HUSON, MARK R. (and DECHOW and SLOAN)	The Effect of Restructuring Charges on Executives' Cash Compensation .....	138
KANODIA, CHANDRA (and MUKHERJI)	Audit Pricing, Lowballing and Auditor Turnover: A Dy- namic Analysis .....	593
KATTELUS, SUSAN C. (and WARD and ELDER)	Further Evidence on the Determinants of Municipal Audit Fees .....	399
KELLER, STUART B. (and COURTENAY)	Errors in Databases Revisited: An Examination of the CRSP Shares-Outstanding Data .....	285
KERN, BETH B. (and MORRIS)	Differences in the COMPUSTAT and Expanded <i>Value Line</i> Databases and the Potential Impact on Empirical Re- search .....	274
KHURANA, INDER K. (and LOUDDER)	The Economic Consequences of SFAS 106 in Rate- Regulated Enterprises .....	364
KRISHNAN, JAGAN	Auditor Switching and Conservatism .....	200
LOUDDER, MARTHA L. (and KHURANA)	The Economic Consequences of SFAS 106 in Rate-Regu- lated Enterprises .....	364
MENON, KRISHNAGOPAL (and WILLIAMS)	The Insurance Hypothesis and Market Prices .....	327
MENSAH, YAW M. (and CONSIDINE and OAKES)	Statutory Insolvency Regulations and Earnings Manage- ment in the Prepaid Health-Care Industry .....	70
MORRIS, MICHAEL H. (and KERN)	Differences in the COMPUSTAT and Expanded <i>Value Line</i> Databases and the Potential Impact on Empirical Re- search .....	274
MUKHERJI, ARIJIT (and KANODIA)	Audit Pricing, Lowballing and Auditor Turnover: A Dy- namic Analysis .....	593
OAKES, LESLIE (and MENSAH and CONSIDINE)	Statutory Insolvency Regulations and Earnings Manage- ment in the Prepaid Health-Care Industry .....	70

<i>Author</i>	<i>Title</i>	<i>Page</i>
PRATT, JAMIE (and STICE)	The Effects of Client Characteristics on Auditor Litigation Risk Judgments, Required Audit Evidence, and Recommended Audit Fees .....	639
RAJAN, MADHAV V. (and BAIMAN)	On the Design of Unconditional Monitoring Systems in Agencies .....	217
RAMAN, K.K. (and WILSON)	Governmental Audit Procurement Practices and Seasoned Bond Prices .....	517
RAMANATHAN, KAVASSERI V. (and TODD)	Perceived Social Needs, Outcomes Measurement, and Budgetary Responsiveness in a Not-for-Profit Setting: Some Empirical Evidence .....	122
REIMERS, JANE L. (and DUSENBURY and WHEELER)	The Effect of Containment Information and Error Frequency on Projection of Sample Errors to Audit Populations ....	257
REYNOLDS, STANLEY S. (and DHALIWAL)	The Effect of the Default Risk of Debt on the Earnings Response Coefficient .....	412
SAMI, HEIBATOLLAH (and GREENSTEIN)	The Impact of the SEC's Segment Disclosure Requirement on Bid-Ask Spreads .....	179
SCOTT, THOMAS WILLIAM	Incentives and Disincentives for Financial Disclosure: Voluntary Disclosure of Defined Benefit Pension Plan Information by Canadian Firms .....	26
SLOAN, RICHARD G. (and DECHOW and HUSON)	The Effect of Restructuring Charges on Executives' Cash Compensation .....	138
SOO, BILLY S. (and SOO)	Accounting for the Multinational Firm: Is the Translation Process Valued by the Stock Market? .....	617
SOO, LISA GILBERT (and SOO)	Accounting for the Multinational Firm: Is the Translation Process Valued by the Stock Market? .....	617
SOUGIANNIS, THEODORE	The Accounting Based Valuation of Corporate R&D .....	44
SRIDHAR, SRI S.	Managerial Reputation and Internal Reporting .....	343
STICE, JAMES D. (and PRATT)	The Effects of Client Characteristics on Auditor Litigation Risk Judgments, Required Audit Evidence, and Recommended Audit Fees .....	639
TODD, REBECCA (and RAMANATHAN)	Perceived Social Needs, Outcomes Measurement, and Budgetary Responsiveness in a Not-for-Profit Setting: Some Empirical Evidence .....	122
TREZEVANT, ROBERT (and FRANKEL)	The Year-End LIFO Inventory Purchasing Decision: An Empirical Test .....	382
WAHLEN, JAMES M.	The Nature of Information in Commercial Bank Loan Loss Disclosures .....	455
WALKER, PAUL L. (and BONNER)	The Effects of Instruction and Experience on the Acquisition of Auditing Knowledge .....	157
WANG, SHIING-WU	The Relationship Between Financial Reporting Practices and the 1986 Alternative Minimum Tax .....	495
WARD, D. DEWEY (and ELDER and KATTELUS)	Further Evidence on the Determinants of Municipal Audit Fees .....	399

<i>Author</i>	<i>Title</i>	<i>Page</i>
WAYMIRE, GREGORY (and BAGINSKI and HASSELL)	Some Evidence on the News Content of Preliminary Earnings Estimates .....	265
WHEELER, STEPHEN W. (and DUSENBURY and REIMERS)	The Effect of Containment Information and Error Frequency on Projection of Sample Errors to Audit Populations .....	257
WILLIAMS, DAVID D. (and MENON)	The Insurance Hypothesis and Market Prices .....	327
WILSON, EARL (and RAMAN)	Governmental Audit Procurement Practices and Seasoned Bond Prices .....	517
XIE, JIM (and FELTHAM)	Performance Measure Congruity and Diversity in the Multi-Task Principal/Agent Relations .....	429
ZIMMERMAN, JEROLD L. (and CHRISTIE)	Efficient and Opportunistic Choices of Accounting Procedures: Corporate Control Contests .....	539

#### BOOK REVIEWS

<i>Author</i>	<i>Title</i>	<i>Reviewer</i>	<i>Page</i>
American Productivity & Quality Center	The Benchmarking Management Guide	DIANE D. PATTISON	420
Billing, R.C. et al.	Environmental Auditing and the Role of the Accounting Profession	MARSHALL A. GEIGER	309
Blake, John, and Oriol Amat	European Accounting	GARY K. MEEK	507
Boersema, John M. and Susan J. Van Weelden	Financial Reporting for Segments	NICHOLAS W. SCHROEDER	310
Butler, Stephen A., Ed.	Earnings Quality	ROBERT E. HOSKIN	311
Cheatham, Carole B., and Leo R. Cheatham	Updating Standard Cost Systems	DONALD L. MADDEN	312
Dakdduk, K.E., and Jules M. Cassel	Special Report—A Guide to Implementation of Statement 106 on Employers' Accounting for Postretirement Benefits Other Than Pensions—Questions and Answers	H. FRED MITTELSTAEDT	508
Denna, Eric L., J. Owen Cherrington, David P. Andros, and Anita Sawyer Hollander	Event-Driven Business Solutions: Today's Revolution in Business and Information Technology	PAUL JOHN STEINBART	509
Epstein, Marc J., and Albert D. Spalding	The Accountant's Guide to Legal Liability and Ethics	D. DEWEY WARD	313

<i>Author</i>	<i>Title</i>	<i>Reviewer</i>	<i>Page</i>
Gray, Rob, Jan Bebbington, and Diane Walters	Accounting for the Environment	CINDY MOECKEL	421
Halperin, Michael and Steven J. Bell	Research Guide to Corporate Acquisitions, Mergers, and Other Restructuring	PETER A. SILHAN	314
Ijiri, Yuji	Creative and Innovative Approaches to the Science of Management	RENE P. MANES	675
Johnston Jr., Joseph, S. and Richard Edelstein	Beyond Borders: Profiles in International Education	THOMAS I. SELLING	676
Martinson, Otto B. McCabe, R.K.	Cost Accounting in the Service Industry The Accountant's Guide to Peer and Quality Review	JAMES M. REEVE CHARLES J. EVERS	677 509
Riahi-Belkaoui, Ahmed and Ellen L. Pavik	Accounting for Corporate Reputation	FRED A. THORNTON	315
Ryan, Bob, Robert W. Scapens, and Michael Theobald	Research Method and Methodology in Fi- nance	THEODORE J. MOCK	421
Schilit, Howard M.	Financial Shenanigans: How to Detect Ac- counting Gimmacks & Fraud in Financial Reports	KENNETH A. MERCHANT	511
Simon, Crispin	The Role of the Accountant in Strategic Planning: A Model for the 1990s	ROGER C. GRAHAM, JR.	316
Spiceland, J. David and Surendra P. Agrawal, Eds.	International Guide to Accounting Journals, Second Edition	FARA ELKAI	316
Tang, Roger Y.W.	Transfer Pricing in the 1990s: Tax and Management Perspectives	ROBERT HALPERIN	317
Tidwell, Gary	Anatomy of a Fraud: Inside the Finances of the PTL Ministries	CAROL F. VENABLE	318
Trites, G.D. et al.	Information to be Included in the Annual Report to Shareholders	JAMES A. GENTRY, JR.	319
Watkins, Paul R., and Lance B. Eliot	Expert Systems in Business and Finance: Issues and Applications	ERIC L. DENNA	422

